| 55555 | For Official Use Only ► OMB No. 1545-0008 | | | | |
|--|--|---|---|--|--|
| and ZIP code | | 3 Payer's Federal identification number | 4 Payer's state I.D. number | | |
| | | 5 State income tax withheld | 6 Name of state | | |
| | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | | |
| 8 Recipient's social security no. 9 Gross annuity, pension, etc. | | | 11 Federal income tax withheld | | |
| middle, last) | | 13 | 14 Distribution code | | |
| ZIP code | | For Paperwork Reduction Act No Copy A—For Social Se See Instructions for Forms W-2 a | curity Administration | | |
| | | | Department of the Treasury Internal Revenue Service | | |
| Do | NOT Cut or Separate | Forms on This Page | | | |
| 55555 | For Official Use Only ► OMB No. 1545-0008 | | | | |
| and ZIP code | | 3 Payer's Federal identification number 4 Payer's state I.D. number | | | |
| | | 5 State income tax withheld | 6 Name of state | | |
| | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | | |
| rity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | | |
| middle, last) | | 13 | 14 Distribution code | | |
| | | | | | |
| | | For Paperwork Reduction Act N | otice, see the back of Copy D | | |
| 17ID code | | Copy A—For Social Se | ecurity Administration | | |
| State | | Annuities, | Department of the Treasur | | |
| | • | • | Internal Revenue Service | | |
| D | | | | | |
| 55555 | OMB No. 1545-0008 | | T | | |
| , and ZIP code | | 3 Payer's Federal identification number | 4 Payer's state I.D. number | | |
| | | 5 State income tax withheld | 6 Name of state | | |
| | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | | |
| rity no. 9 Gros | s annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | | |
| , middle, last) | | 13 | 14 Distribution code | | |
| | | | | | |
| | | For Paperwork Reduction Act N | lotice, see the back of Copy D. | | |
| d ZIP code | | | ecurity Administration and W-2P and back of Copy D. | | |
| | ity no. 9 Gross middle, last) ZIP code Stater Pension 3 Stater Stater Pension 3 ZIP code Stater Pension 3 ZIP code Stater Pension 4 ZIP code | and ZIP code ity no. 9 Gross annuity, pension, etc. middle, last) ZIP code Statement for Recipients of Pensions, Retired Pay, or IR Do NOT Cut or Separate Statement for Recipients of OMB No. 1545-0008 and ZIP code Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions, Retired Pay, or IF Do NOT Cut or Separate Statement for Recipients of Pensions Statement for Recipients Sta | and ZIP code 3 Payer's Federal identification number 5 State income tax withheld 7 1 1 1 1 1 1 1 1 1 | | |

| 1 Control number | | OMB No. 1545-0008 | | | | | |
|---------------------------------------|------------------|---|--|------------------|---------------|-------------------------------|-------------------|
| 2 Payer's name, address, | and ZIP code | <u> 1</u> | 3 Payer's Fed | leral identifica | ation number | 4 Payer's st | tate I.D. number |
| | | | 5 State inco | ome tax wit | thheld | 6 Name of | state |
| | | | 7 Tax amt not determined | Deceased | Legal rep. | Subtotal | Void |
| 8 Recipient's social securi | ty no. 9 Gros | s annuity, pension, etc. | 10 Taxable | amount | | 11 Federal inc | come tax withheld |
| 12 Recipient's name, addre | ss, and ZIP code | 9 | 13 | | | 14 Distribut | tion code |
| | | | | | | | |
| | | | 1 | | | - | al Tax Dept. |
| 1000 | State | ement for Recipients of | | loyee's co | py and emp | oloyer's copy | compared |
| Form W-2P 1988 | Pensi | ions, Retired Pay, or IF | RA Payments | 5 | | | |
| 1 Control number | | OMB No. 1545-0008 | | | | | |
| 2 Payer's name, address, and ZIP code | | | 3 Payer's Federal identification number 4 Payer's state I.D. num | | | | tate I.D. number |
| | | | 5 State inco | ome tax wit | thheld | 6 Name of s | state |
| | | | 7 Tax amt not determined | Deceased | Legal rep. | Subtotal | Void |
| 8 Recipient's social securi | ty no. 9 Gros | s annuity, pension, etc. | 10 Taxable | amount | | 11 Federal inc | come tax withheld |
| 12 Recipient's name, addre | ss, and ZIP code | 3 | 13 | | | 14 Distribut | tion code |
| | | | | | | | |
| | | | Conv | 1 5 | State O | | 17 |
| | | | Emp | | - | ity, or Loca ployer's copy | al Tax Dept. |
| Form W-2P 1988 | State Pensi | ement for Recipients of ions, Retired Pay, or IF | f Annuities, RA Payments | 5 | | | |
| 1 Control number | | OMB No. 1545-0008 | | | | | |
| 2 Payer's name, address, | and ZIP code | | 3 Payer's Fed | leral identifica | ation number | 4 Payer's st | tate I.D. number |
| | | | 5 State inco | ome tax wit | thheld | 6 Name of | state |
| | | | 7 Tax amt not determined | Deceased | Legal rep. | Subtotal | Void |
| 8 Recipient's social securi | ty no. 9 Gros | s annuity, pension, etc. | 10 Taxable | amount | | 11 Federal inc | come tax withheld |
| 12 Recipient's name, addre | ss, and ZIP code | • | 13 | | | 14 Distribut | ion code |
| | | | | | | | |
| | | | 1 | | | ity, or Loca | al Tax Dept. |

| 1 Control number | | OMB No. 1545-0008 | | | | |
|--|---------------------|---|---|--|--|--|
| 2 Payer's name, address, and ZIP code | | | 3 Payer's Federal identification number 4 Payer's state I.D. number | | | |
| | | | 5 State income tax withheld | 6 Name of state | | |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | | |
| 8 Recipient's social security no. 9 Gross annuity, pension, etc. | | | 10 Taxable amount | 11 Federal income tax withheld | | |
| 12 Recipient's name, add | Iress, and ZIP code | | 13 | 14 Distribution code | | |
| | | | | | | |
| | | | Copy B—File with recipie This information is being furnished | | | |
| Form W-2P 1988 | Stater Pensio | nent for Recipients o ons, Retired Pay, or I | f Annuities, RA Payments | Department of the Treasury Internal Revenue Service | | |
| 1 Control number | | OMB No. 1545-0008 | | | | |
| 2 Payer's name, address | s, and ZIP code | | 3 Payer's Federal identification number | 4 Payer's state I.D. number | | |
| | | | 5 State income tax withheld | 6 Name of state | | |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | | |
| 8 Recipient's social secu | urity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | | |
| 12 Recipient's name, add | Iress, and ZIP code | | 13 | 14 Distribution code | | |
| | | | | | | |
| | | | Copy B—File with recipie This information is being furnished | | | |
| Form W-2P 1988 | Stater Pensio | nent for Recipients o ons, Retired Pay, or I | f Annuities, RA Payments | Department of the Treasury Internal Revenue Service | | |
| 1 Control number | | OMB No. 1545-0008 | | | | |
| 2 Payer's name, address | s, and ZIP code | | 3 Payer's Federal identification number | 4 Payer's state I.D. number | | |
| | | | 5 State income tax withheld | 6 Name of state | | |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | | |
| 8 Recipient's social secu | urity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | | |
| 12 Recipient's name, add | Iress, and ZIP code | | 13 | 14 Distribution code | | |
| | | | | | | |
| | | | | | | |
| | | | Copy B—File with recipie This information is being furnished | | | |

| 1 Control number | | OMB No. 1545-0008 | | |
|---------------------------|---------------------|---|---|--|
| 2 Payer's name, address | s, and ZIP code | | 3 Payer's Federal identification number | 4 Payer's state I.D. number |
| | | | 5 State income tax withheld | 6 Name of state |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void |
| 8 Recipient's social secu | urity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld |
| 12 Recipient's name, add | Iress, and ZIP code | | 13 | 14 Distribution code |
| | | | | |
| | | | | |
| | | | Copy C—For Rec | - |
| Form W-2P 1988 | Stater Pensio | ment for Recipients of ons, Retired Pay, or IR | Annuities, | Department of the Treasury Internal Revenue Service |
| 1 Control number | | OMB No. 1545-0008 | | |
| 2 Payer's name, address | s, and ZIP code | L | 3 Payer's Federal identification number | 4 Payer's state I.D. number |
| | | | 5 State income tax withheld | 6 Name of state |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void |
| 8 Recipient's social sect | urity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld |
| 12 Recipient's name, add | dress, and ZIP code | | 13 | 14 Distribution code |
| | | | | |
| | | | | |
| | | | Copy C—For Rec | |
| Form W-2P 1988 | | ment for Recipients of ons, Retired Pay, or IF | | Department of the Treasury Internal Revenue Service |
| 1 Control number | | OMB No. 1545-0008 | | |
| 2 Payer's name, addres | s, and ZIP code | | 3 Payer's Federal identification number | 4 Payer's state I.D. number |
| | | | 5 State income tax withheld | 6 Name of state |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void |
| 8 Recipient's social sec | urity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld |
| 12 Recipient's name, add | dress, and ZIP code | | 13 | 14 Distribution code |
| | | | | |
| | | | | |
| | | | Copy C—For Rec | |

Notice to Recipient

If you expect to owe income tax (after withholding) of \$500 or more for 1989, and if you had any income tax liability for 1988, you should file Form 1040-ES, Estimated Tax for Individuals, and pay the tax in installments during the year. You can, instead, increase the withholding from your pension or annuity. To arrange this, please file Form W-4P, Withholding Certificate for Pension or Annuity Payments, with the payer.

You may also elect not to have income tax withheld from your pension or annuity. (You may revoke this election at any time.) See Form W-4P for details.

If the amount in box 9 is a distribution other than a normal retirement distribution from a plan, box 14 should have a code number showing the reason for the payment. The code is a four-digit number starting with 555. The fourth digit identifies the type of distribution:

1—Premature distribution (other than codes 2, 3, 4, 8, or P); 2—Rollover; 3—Disability; 4—Death; 6—Other; 7—Normal IRA or SEP distribution; 8—Excess contributions/deferrals plus earnings taxable in 1988; "P"—Excess

contributions/deferrals refunded in 1988 plus earnings taxable in the prior year (1987); 9—Current insurance premiums including PS 58 costs.

Generally, amounts received from an IRA or SEP are includible in income. But if you made any nondeductible contributions, see Publication 590 for more information.

If there is no entry in box 10, Taxable amount, the payer probably does not have all the facts needed for figuring the taxable amount. Since only the taxable amount is includible in income, you may want to get one of the following publications from an IRS office to help you figure the taxable amount:

Publication 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations;

Publication 575, Pension and Annuity Income; Publication 590, Individual Retirement Arrangements (IRAs);

Publication 721, Comprehensive Tax Guide to U.S. Civil Service Retirement Benefits.

Notice to Recipient

If you expect to owe income tax (after withholding) of \$500 or more for 1989, and if you had any income tax liability for 1988, you should file Form 1040-ES, Estimated Tax for Individuals, and pay the tax in installments during the year. You can, instead, increase the withholding from your pension or annuity. To arrange this, please file Form W-4P, Withholding Certificate for Pension or Annuity Payments, with the payer.

You may also elect not to have income tax withheld from your pension or annuity. (You may revoke this election at any time.) See Form W-4P for details.

If the amount in box 9 is a distribution other than a normal retirement distribution from a plan, box 14 should have a code number showing the reason for the payment. The code is a four-digit number starting with 555. The fourth digit identifies the type of distribution:

1—Premature distribution (other than codes 2, 3, 4, 8, or P); 2— Rollover; 3—Disability; 4—Death; 6—Other; 7—Normal IRA or SEP distribution; 8—Excess contributions/deferrals plus earnings taxable in 1988; "P"—Excess

contributions/deferrals refunded in 1988 plus earnings taxable in the prior year (1987); 9—Current insurance premiums including PS 58 costs.

Generally, amounts received from an IRA or SEP are includible in income. But if you made any nondeductible contributions, see Publication 590 for more information.

If there is no entry in box 10, Taxable amount, the payer probably does not have all the facts needed for figuring the taxable amount. Since only the taxable amount is includible in income, you may want to get one of the following publications from an IRS office to help you figure the taxable amount:

Publication 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations;

Publication 575, Pension and Annuity Income; Publication 590, Individual Retirement Arrangements (IRAs);

Publication 721, Comprehensive Tax Guide to U.S. Civil Service Retirement Benefits.

Notice to Recipient

If you expect to owe income tax (after withholding) of \$500 or more for 1989, and if you had any income tax liability for 1988, you should file Form 1040-ES, Estimated Tax for Individuals, and pay the tax in installments during the year. You can, instead, increase the withholding from your pension or annuity. To arrange this, please file Form W-4P, Withholding Certificate for Pension or Annuity Payments, with the payer.

You may also elect not to have income tax withheld from your pension or annuity. (You may revoke this election at any time.) See Form W-4P for details.

If the amount in box 9 is a distribution other than a normal retirement distribution from a plan, box 14 should have a code number showing the reason for the payment. The code is a four-digit number starting with 555. The fourth digit identifies the type of distribution:

1—Premature distribution (other than codes 2, 3, 4, 8, or P);

2—Rollover;

3—Disability;

4—Death;

6—Other;

7—Normal IRA or SEP distribution;

8—Excess contributions/deferrals plus earnings taxable in 1988; "P"—Excess

contributions/deferrals refunded in 1988 plus earnings taxable in the prior year (1987); 9—Current insurance premiums including PS 58 costs.

Generally, amounts received from an IRA or SEP are includible in income. But if you made any nondeductible contributions, see Publication 590 for more information.

If there is no entry in box 10, Taxable amount, the payer probably does not have all the facts needed for figuring the taxable amount. Since only the taxable amount is includible in income, you may want to get one of the following publications from an IRS office to help you figure the taxable amount:

Publication 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations;

Publication 575, Pension and Annuity Income;
Publication 590, Individual Retirement Arrangements
RAs):

Publication 721, Comprehensive Tax Guide to U.S. Civil Service Retirement Benefits.

| 1 Control number | | OMB No. 1545-0008 | | | | |
|---------------------------|---------------------|--|---|--|--|--|
| 2 Payer's name, address | s, and ZIP code | | 3 Payer's Federal identification number 4 Payer's state I.D. number | | | |
| | | | 5 State income tax withheld | 6 Name of state | | |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | | |
| 8 Recipient's social secu | rity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | | |
| 12 Recipient's name, add | ress, and ZIP code | | 13 | 14 Distribution code | | |
| | | | | | | |
| | | | | | | |
| | | | Copy 2—To be filed w or local inco Employee's copy and emplo | ith recipient's state, city, me tax return ver's copy compared | | |
| orm W-2P 1988 | Staten Pensio | nent for Recipients of ns, Retired Pay, or IF | f Annuities, | yer voopy compared | | |
| 1 Control number | Γ | - | | | | |
| 2 Payer's name, address | s and ZIP code | OMB No. 1545-0008 | 3 Payer's Federal identification number | 4 Payer's state I.D. number | | |
| | o, aa <u>a</u> oodo | | 5 State income tax withheld | 6 Name of state | | |
| | | | | | | |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | | |
| 8 Recipient's social secu | urity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | | |
| 12 Recipient's name, add | Iress, and ZIP code | | 13 14 Distribution code | | | |
| | | | | | | |
| | | | | | | |
| | | | Copy 2—To be filed w | vith recipient's state, city, | | |
| 1000 | Stater | nent for Recipients o | Employee's copy and emplo f Annuities, | | | |
| Form W-2P 1988 | Pensio | ons, Retired Pay, or I | RA Payments | | | |
| 1 Control number | | OMB No. 1545-0008 | | | | |
| 2 Payer's name, addres | ss, and ZIP code | | 3 Payer's Federal identification numbe | 4 Payer's state I.D. number | | |
| | | | 5 State income tax withheld | 6 Name of state | | |
| | | | 7 Tax amt not Deceased Legal determined rep. | Subtotal Void | | |
| 8 Recipient's social sec | urity no. 9 Gross | annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | | |
| 12 Recipient's name, add | dress, and ZIP code | | 13 | 14 Distribution code | | |
| | | | | | | |
| | | | | | | |
| | | | | with recipient's state, city, ome tax return | | |
| | | | Employee's copy and empl | oyer's copy compared 🔲 | | |

| 1 Control number | | OMB No. 1545-0008 | | | |
|---------------------------------------|-------------------|--|--|--|--|
| 2 Payer's name, addres | s, and ZIP code | | 3 Payer's Federal identification number | 4 Payer's state I.D. number | |
| | | | 5 State income tax withheld | 6 Name of state | |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | |
| O Desirient/s assistance | : <u></u> 0.0 | | | Total Linear Law Wildhold | |
| 8 Recipient's social sec | Jrity no. 9 Gi | ross annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | |
| 12 Recipient's name, add | iress, and ZIP co | ode | 13 | 14 Distribution code | |
| | | | | | |
| | | | Сору D—F | or Payer | |
| Form W-2P 1988 | Sta Pe | atement for Recipients o nsions, Retired Pay, or II | of Annuities, RA Payments | Department of the Treasury Internal Revenue Service | |
| 1 Control number | | OMB No. 1545-0008 | | | |
| 2 Payer's name, address, and ZIP code | | | 3 Payer's Federal identification number 4 Payer's state I.D. n | | |
| | | | 5 State income tax withheld | 6 Name of state | |
| | | | 7 Tax amt not Deceased Legal rep. | Subtotal Void | |
| 8 Recipient's social seco | urity no. 9 Gi | ross annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | |
| 12 Recipient's name, add | Iress, and ZIP co | ode | 13 14 Distribution code | | |
| | | | | | |
| | | | Copy D—F | or Payer | |
| Form W-2P 1988 | Sta Pe | atement for Recipients o nsions, Retired Pay, or II | of Annuities, RA Payments | Department of the Treasury Internal Revenue Service | |
| 1 Control number | | OMB No. 1545-0008 | | | |
| 2 Payer's name, addres | s, and ZIP code | | 3 Payer's Federal identification number | 4 Payer's state I.D. number | |
| | | | 5 State income tax withheld | 6 Name of state | |
| | | | 7 Tax amt not Deceased Legal determined rep. | Subtotal Void | |
| 8 Recipient's social seci | urity no Q G | ross annuity, pension, etc. | 10 Taxable amount | 11 Federal income tax withheld | |
| | | | TO Taxable amount | 11 rederal nicome tax withheld | |
| 12 Recipient's name, add | Iress, and ZIP co | ode | 13 | 14 Distribution code | |
| | | | | | |
| | | | | | |
| | | | Copy D—F | or Payer | |

Instructions

Please use this form to report payments under a retirement plan. Examples are pensions, retainer pay, annuities under a purchased contract, and payments from individual retirement accounts or annuities. See separate Instructions for Forms W-2 and W-2P for more information on how to complete Form W-2P.

Use Form W-2 to report payments that are subject to social security tax.

You need not file Form W-2P for the following cases: (a) You paid retirement benefits that are exempt from tax such as Veterans Administration payments. (b) You made payments as a fiduciary, filed Form 1041, and gave each beneficiary a Schedule K-1 (Form 1041). (c) You made total distributions reported on Form 1099-R.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Instructions

Please use this form to report payments under a retirement plan. Examples are pensions, retainer pay, annuities under a purchased contract, and payments from individual retirement accounts or annuities. See separate Instructions for Forms W-2 and W-2P for more information on how to complete Form W-2P.

Use Form W-2 to report payments that are subject to social security tax.

You need not file Form W-2P for the following cases: (a) You paid retirement benefits that are exempt from tax such as Veterans Administration payments. (b) You made payments as a fiduciary, filed Form 1041, and gave each beneficiary a Schedule K-1 (Form 1041). (c) You made total distributions reported on Form 1099-R.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Instructions

Please use this form to report payments under a retirement plan. Examples are pensions, retainer pay, annuities under a purchased contract, and payments from individual retirement accounts or annuities. See separate Instructions for Forms W-2 and W-2P for more information on how to complete Form W-2P.

Use Form W-2 to report payments that are subject to social security tax.

You need not file Form W-2P for the following cases: (a) You paid retirement benefits that are exempt from tax such as Veterans Administration payments. (b) You made payments as a fiduciary, filed Form 1041, and gave each beneficiary a Schedule K-1 (Form 1041). (c) You made total distributions reported on Form 1099-R.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.